

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*- 21.1 - Amount to Capitalize.

1. Physical Inventories. Units will take physical inventories as specified below:

<u>WCF Activity</u>	<u>Account</u>	<u>Frequency</u>
TW1	122 Diesel & Other Fuel	Monthly
	123 Gasoline	Monthly
	121 Parts Stock	Semi-annually (March & Sept.)
TW9	128 Planting Stock (except 0-0 age class)	Annually (in September)
TW8	129 Seed Stock	Annually (in August)

FSM 6411.13 requires monthly gasoline, diesel, and other fuel inventories. Now that we are all working under activity TW1 maintenance accounting adjustments for parts inventory account 121 need to be handled differently when physical inventory is taken semi-annually. Our parts inventory balance changes daily since all purchases and credits on removal are made to this account. Do not adjust between physical inventory value and your last book inventory value prior to quarter ending 3/31 or at year-end. Wait until your quarterly financial statement or 9/30 balance sheet arrives for activity TW1, and then make your inventory adjustment for the difference.

2. Book Inventories. The Nursery Forests will prepare book inventories quarterly for planting and seed stock. Forward inventories to reach Fiscal and Public Safety by the 15th of the next month, except the September 30 inventory, which will be due on the same date as the physical inventory.

3. Nonexpendable Property. Units will take a physical inventory of Working Capital Fund (WCF) owned nonexpendable property as of December 31 each year, or whenever the personal property inventory is scheduled.

4. Assets

151 - Buildings. Each quarter the WCF Equipment Management Information System (EMIS) will furnish to each unit a detailed record on EMIS Report #29 showing the cost of individual items included in this account. Units will make a physical count to verify that the items on hand agree with the detailed record.

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152 - Other Structures and Improvements. Same requirement as described in asset account 151.

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153 - Cold-Storage Refrigeration Plant and Equipment. Same requirement as described in asset account 151.

155 - Fleet Equipment. Each Unit will utilize their WCF EMIS reports monthly to determine that all fleet equipment is accounted for. Verification must be made that the reports account for all fleets owned by the Forest Service.

156 - Machinery and Miscellaneous Equipment. Same requirement as described in asset account 151.

5. Accounting for Nonexpendable Personal Property. A WCF article will be considered as nonexpendable property if it:

- Costs \$1,000 or more.

All property in WCF costing between \$300 and \$1,000 will be picked up under Property Management Information System (PMIS).

- Compares equally to an item which, when purchased new as a single item, would cost \$1,000 or more.

All WCF property capitalized will be entered into WCF EMIS system using guidelines under FSH 6509.11f.

a. FS-6500-95, Nonexpendable Property Record. Units should show on each property record card the applicable owing WCF subactivity.

b. Property Received Without Cost. Use form AD-107, Report of Transfer or Other Disposition or Construction of Property, for reporting property received without cost. Show the following data on the form:

Original cost or estimated original cost.

Useful life.

Remaining life.

Date of acquisition.

*- c. Disposition of Personal Property. Prepare a form FS-6500-61 or FS-6500-61a to remove the property from EMIS system. Use Form AD-742 to remove value from WCF system. This requires an applicable accounting adjustment so both WCF and EMIS systems are always in agreement.

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- *- 6. Inventorying and Accounting for Tires. Regional policy for handling tires, purchased for both future use and those purchased for immediate placement on a specific vehicle, is described below:

a. Tire Purchases to be Inventoried. Tires will not be purchased for inventory beyond what can be justified by analysis of rate of use versus time of procurement. Tires that can be justified will be charged to account 121 when purchased to be placed in inventory.

All tires except in "b" below will be tagged with a prenumbered, three-part tag. When a tire is received, all three portions will be filled out. The bottom portion of the tag, with related price, and so forth, will be sent to B&F. B&F will then file the tag to indicate the tire's new location.

When a tire is finally placed on a vehicle at the maintenance facility or subunit location, the remaining tag(s) will be sent to B&F, at which time the maintenance facility or subunit location will prepare a parts requisition or some other document so an accounting charge can be accomplished against the vehicle for the tire. The tag is then removed from B&F's control record. Whenever tires in inventory are used on vehicles, a manual accounting adjustment charging 91 plus the vehicle number and crediting M/C 901121 inventory account is required. This will require the mechanic to document on some form the cost of the tire and which vehicle the tire went on, so personnel in B&F can make proper adjustment. To avoid a lot of work impacts it is suggested to keep your tire inventory to a minimum.

At the end of March 31 and September 30, all tires at all subunits and maintenance facilities will be physically inventoried by tag number and price and sent to B&F. B&F will compare their control record to the inventory list to see that they agree. Any difference will be resolved promptly.

All new and recapped tires will be inventoried (tagged) regardless of location or value. Quantity, size, type (mud and snow, highway, and so forth) and value must be shown on each tag and physical inventory report. Tires are tagged in the inventory at the following values:

New	Value of purchase
Recaps - New	Cost of Recapping
Exchanges - New	Value of tires on vehicle

When exchanging new highway tread for new mud and snow tires, for example, the new tires go into the inventory and are tagged at the same value as the ones traded in.

b. Tire Purchases for Specific Vehicles. These will be charged directly to the vehicle with account 603 (M/C 91XXXX), and are to be placed immediately on the vehicle. In emergency situations, credit card purchases may be made. The resulting charge NFC is to account TW1-601. Therefore, an adjustment must be made to credit TW1-601 and charge M/C 91XXXX with the cost of the tire.

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*- 7. Parts Inventory. All parts purchased for repair of vehicles will be charged directly to that vehicle. Parts purchased for stocking purposes until needed will be charged to 901121 parts inventory account. Whenever parts in inventory are used for repair of a vehicle, a manual accounting adjustment is required. This is accomplished by charging M/C 93 plus the vehicle number and crediting M/C 901121 inventory account. This will require the mechanic to document on some form the cost of the part and which vehicle the part went on so B&F personnel can make proper accounting adjustments. To avoid a lot of work impacts it is suggested to keep your parts stock inventory to a minimum and only purchase parts as needed for repair. Any individual part purchased costing less than \$25.00 to be kept in stock will not be inventoried or charged to M/C 901121. Parts costing less than \$25.00 will be expensed out and charged to M/C 901601 or 901602.

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23 - EQUIPMENT AND PROPERTY NUMBERING SYSTEM. The Regional Office will reserve WCF equipment numbers 9990-9997 for special accounting adjustment use. These will be in addition to the already reserved 9998 and 9999 explained in the parent text.

When establishing equipment numbers for commercial and GSA rentals, Units should recognize that the same number will not be available again for use until 3 years hence, since deactivated master files remain in EMIS for 2 years after disposal. A suggested approach to numbering is to reserve the left-hand digit so that it represents the current fiscal year. This way subunits would need to get used to only one digit changing from year to year; the three right-hand digits could remain the same.

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24 - ESTABLISHING OBLIGATIONS FOR FOREST SERVICE-OWNED MOTOR VEHICLES.

The Regional Office will prepare GSA form 1781 to purchase Forest Service-owned motor vehicles. However, certain situations may warrant a local Forest purchase. Approval for local purchases is given by Regional Office Equipment Management, Engineering.

All forms 1781 will be charged to Unit 27. Object class code is not necessary on forms 1781 since NFC has been instructed to use 3111 on all vehicle orders. Any number of vehicles may be included on one 1781 (as space allows) as long as parent text conditions are met and funding is not split between WCF and project. Upgradings (split funding) shall be ordered one vehicle per 1781 to facilitate accurate payment from proper funds. Fleet additions must be included on a separate 1781 apart from WCF replacements and upgradings since a different management code is used. Form 1781 is obligated as undelivered by NFC.

Units will issue form FS-6500-46, Authorization for In-Service Expenditures, to cover financing of fleet additions and upgradings and will obligate each month until paid. Form FS-6500-46 will be submitted to Fiscal WCF. At the time NFC makes payment against the applicable management code (explained below), Fiscal WCF will adjust the proper change to the project management codes shown on the FS-6500-46. A copy of Form AD-742, Transfer and Adjustment Voucher, will be sent to the Unit involved. Units will stop obligating the FS-6500-46 at the time.

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1. WCF Replacements. Management code 98006Y (last 2 digits are Region and order year) will be used for all multiple orders. Fiscal WCF will make accounting adjustments monthly to adjust values by vehicle number as they appear on Regional Office EMIS-32 Report. The Management code for single vehicle orders will show actual vehicle number.

2. Fleet Additions. Multiple vehicle orders will be charged to M/C 99006Y. When payment is made by NFC against M/C 99006Y, the charge will appear on Unit 27's EMIS-32 as unmatched. Fiscal WCF will credit M/C 99006Y and charge the Unit's project management code(s) given on form FS-6500-46. Fiscal WCF will prepare an accounting adjustment to donate the vehicle to WCF. Any special accessories and/or devices purchased on the Forest, such as bodies, air conditioners, water tankers, and so forth, shall be paid from project and donated via AD-742 by Forest B&F personnel.

3. Upgradings (WCF and Project Funded). Vehicle orders financed with split funding may include one or more vehicles per 1781. Management code 98006Y will be used for payment. When payment is made by NFC, the charge will appear on EMIS-32 as unmatched. Fiscal WCF will adjust the project portion of the payment by crediting M/C 98006Y and charging the Unit's project management code given on form FS-6500-46.

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Fiscal WCF will prepare an accounting adjustment to donate the project portion of the vehicle to WCF. Any special attachments or devices installed locally will be paid by WCF only to the extent that a like attachment was installed on the replaced vehicle and was properly capitalized. (In special situations, prior approval for WCF funding may have been given for the purchase of attachments.)

GSA form 1781 is also used by the Regional Office to change and delete obligations for motor vehicles. T/C 2 is used to change an obligation while T/C 3 is used to delete. These must be submitted through the WO. Do not send directly to NFC.

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25 - FLEET EQUIPMENT/WORKING CAPITAL FUND PROPERTY MASTER FILES

25.11 - Establishing Master File. Prepare Form FS-6500-61 for each new vehicle ordered as either a replacement or fleet addition. The information contained on this form is entered into the Equipment Management Information System (EMIS) by the Data General programs at the Forest level. Because of numerous edits at FCCC and NFC, documents will reject if certain fields are incomplete or incorrect. Care must be taken to submit good documents.

- *- 1. WCF-Owned (Ownership Type 1). Upon notice of award, prepare an FS-6500-61, completing as much information as possible but, at a minimum, the records and blocks per Exhibit 1 to establish a master as Action Code "1" and Current Status "1." The edits at FCCC and NFC require the same minimum information for a status 1 (ordered) as for a status 2 (active). Exhibit 2 illustrates an action code "1," status "2." It is advantageous to establish status 1 masters if possible. However, to do so may require entering fictitious information in some blocks, such as the serial number which is not known until the equipment is received. The fictitious information can be replaced with accurate information when the equipment is received--the master can also be updated with other missing information at this time. Update this new master using Action Code 2. If the vehicle has been received and is being put into service, change to Current Status 2. If a vehicle will not be put into service immediately because of special add-on equipment, update as much information as possible, but leave in status "1."

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2. Project-Owned (Ownership Type 3). All project-owned fleet equipment must be established in EMIS using current status 2 (active) on FS-6500-61. Fill out all information that applies to the equipment. Block No. 16, Acquisition Code, must be blank. Units must complete blocks 41 through 46. Capitalized Value (block No. 41) and Accumulated Depreciation (block No. 43) must be shown in dollars and cents, including the decimal point. Estimated Life (block No. 44) must be at least 1 (one). The Capitalized Value should reflect the acquisition cost or an estimate, but cannot be zero. Refer to Exhibit 3 for an example of an FS-6500-61 to establish the master file for a project-owned vehicle. Block No. 30, EPA Rating, must be "NA" for not applicable.

3. Commercial Rentals (Ownership Type 4). An equipment master is established using current status 2 (active) on form FS-6500-61 as soon as the vehicle is on hand. The same information is required for commercial rentals as is required for WCF-owned except block No. 16, Acquisition code, must be blank, and blocks No. 34 and No. 35 do not apply. Blocks No. 41 through No. 45 must show zeros except block No. 44 must be greater than zero. See Exhibit 4 for a sample of a properly completed FS-6500-61 to establish a master file for a commercial rental. Block No. 30, EPA Rating, must be "NA" for not applicable.

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4. GSA Rentals (Ownership Type 5). An equipment master is established using current status 2 (active) on form FS-6500-61 as soon as the vehicle is on hand. Information requirements are the same as for commercial rentals (items 3 above) except that block No. 27, Credit Card No., should be left blank. See Exhibit 5 for a sample of a properly completed FS-6500-61 to establish a master file for a GSA rental.

The following list is intended to supplement the parent text. For many blocks, the requirement for completion is tied to the class, that is, for most vehicles under class 400 more fields are required to be completed.

<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
11-Subunit	This should reflect the physical location of the vehicle (that is, District, SO, Zone, and so forth).
12-WCF Activity	For ownership type "1" always 001. For ownership types 3, 4, and 5, always 000.
13-Class	For ownership types 3, 4, and 5, use the class code for the class that the vehicle would be included in if it were a WCF-owned vehicle.
15-Year Model	Required when establishing an Equipment Master.
16-Acquisition Code	"1" for Fleet Replacement; "2" for Fleet Addition
17-Model	Manufacturer's number or name identifying the model such as S-10, Hornet, Blazer, and so forth. This block should not show Ford, Dodge, and so forth.
18-GSA Size	Examples of a subcompact are Rabbit, Horizon, Chevette, and Escort. Compacts could be Concord, Fairmont, Maverick, Reliant, Hornet. Some mid-size examples are Gran Fury, Torino, and Malibu. See 07--3. Required for classes under 100.
19-SF-82 Code	See Chapter 22.3. Classes 400 and over use "0."
20, 21-Trans. Type and Speeds	Both blocks required if class under 400.

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<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
22-Rear Axle/Trans	Must be greater than zero for classes under 400; otherwise, blank. Example: '4x2' is "1"; '4x4' is "2."
24-No. of Cylinders	Must be 0-9 if class code is less than 400.
25-C.I.D.	Must be completed if class code is less than 400. Do not use cubic centimeters or liters. To convert liters, multiply by 61.02 and round to a whole number.
28, 29-GVWR and Payload	May be "0."
30-Manufacturer's EPA Rating	Required for ownership type 1. Use rating provided by manufacturer whenever possible, otherwise use listing in Exhibit 6. For ownership types 3, 4, and 5, indicate "NA" for not applicable.
31, 32-Tire Size	May be "0."
33-Description	Use abbreviated descriptions. --*
34-P.O. No.	If vehicle was ordered through the Regional Office, use the Agency Order No. issued in the format XX(No.)-27-XX(YR)-R6. Equipment purchased locally by the Forest will not have an Agency Order No. Use your Unit P.O. number in this case. For some WO heavy equipment orders, Units may need to contact RO Fiscal-WCF or Equipment Management for Agency Order No. For GSA or commercial rentals, use this blank to enter lease or contract numbers.
35-GSA Contract	For ownership types 1 and 3, complete for class codes under 400. For class codes 400 and over, this space may be used for other identification such as WO contract number.

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FS-6500-61 Block No.Explanation

36-Date Received

Required when establishing an Equipment Master. To establish an "action code 1, status 1," use same date as block No. 10. When vehicle is actually received and placed in service, show new date.

37-Odom. When Rec'd

Required even if zero. Use hours for vehicles with hourly rates.

38-Serial No.

Required even if zero.

40-Accessories

Use the following R-6 accessory codes. Leave blank if not listed here. Do not invent your own codes as they may have a Service-wide definition that you do not intend:

<u>Code</u>	<u>Description</u>
AB	Full Air Brakes
AC	Air Conditioning
BH	Back Hoe
SB	Bed, Stake
B7	Blade, Bush
B5	Blade, Straight
B3	Bucket, Multi-purpose
CE	Cabs Extended
D3	Differential Special Traction
DR	Dual Rear
SD	Dump Body
FW	Fifth Wheel
HC	Hydraulic Crane
HG	Hydraulic Tail Lift Gate
LE	Law Enforcement Special
M4	Moldboard 14 ft.
PF	Push Bar Front
RB	Refer Body
RT	Retarder
RR	Ripper
SR	Stock Rack Body
S5	Seating for 15
TC	Trencher
WE	Winch Front Mount Electric
WL	Winch Log

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- *- 41-Capitalized Value Complete for ownership type 3 (Project). Decimal and cents required. Zero for ownership types 1, 4 and 5. For WCF vehicles, this block is automatically updated from the budget cost system.
- 42-Residual Value Complete for ownership type 3 (Project) even if zero. Zero fill for ownership types 4 and 5. Calculate 25 percent of the purchase price, plus add-ons and initial service, and enter without decimal or cents, that is 3100.
- 43-Accum. Depreciation Complete for ownership type 3 (Project) even if zero. Decimal and cents required. Zero fill for ownership types 4 and 5.
- 44-Est. Life Must always be greater than zero. -*
- 45-Remaining Months Complete for ownership type 3 (Project) even if zero. Zero fill for ownership types 4 and 5. For ownership type 1 (WCF), multiply block 44 by 12 months.
- 46-Planned Year Replacement Complete for ownership type 3 (Project) even if zero. Zero fill for ownership types 4 and 5. For ownership type 1 (WCF), add block 44 to year model block 15. Do not show 00 for 2000. Instead use 99 for 1999 or 01 for 2001.

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*-Exhibit 1

WCF-Owned, Establish Master File

USDA - FOREST SERVICE									
FLEET EQUIPMENT AND AIRCRAFT									
(Accountability and Data Record - Ref. FSH 6509.11f)									
1 Action Code		1							
2 Current Status		1							
3 Agency	4 Region	5 Unit	6 Ownership Type	7 Property Type	8 Equipment No	9 Document Type	10 Date		
11	1	06	18	1	155	7242	186160		
11 Subunit	12 WCF Activity	13 Class Code	14 Manufacturer Code	15 Year Model	16 Acquisition Code				
12	001	010	002	186	1				
17 Model	18 GSA Size	19 SF-82 Code	20 Transmission Type	21 Transmission Speeds					
	2	1	A	03					
22 Rear Axle/Transfer Case	23 Drive	24 Number of Cylinders	25 Cubic Inch Displacement	26 Primary Fuel					
1	4X2	0	0	1					
27 Credit Card No.		28 Gross Vehicle Weight Rating							
29 Vehicle Payload		30 Manufacturers EPA Rating	31 Tire Size (Front)	32 Tire Size (Rear)					
		25							
33 Description of Equipment									
SEIDIAN									
34 Purchase Order Number					35 GSA Contract Number				
2292785R6					65100F650918				
36 Date Received					37 Odometer When Received				
186160					000				
38 Serial Number					39 License Number				
0									
40 Accessories									
41 Capitalized Value					42 Residual Value				
0					0				
43 Accumulated Depreciation					44 Estimated Life (Years)				
0					06				
45 Remaining Months for Depreciation					46 Planned Year Replacement				
072					92				
47 New Status					48 Date of Transfer or Disposal				
49 Proceeds from Sale of Equipment									
7									
TRANSFER EQUIPMENT MASTER FILE TO:									
50 Agency	51 Region	52 Unit	53 Subunit	54 WCF Activity	55 Ownership Type	56 Property Type	57 Equipment No (New)		
11									
58 Address									
59 Address									
60 Transferred (B) To									
61 Office Address									
62 Signature									
63 Date									
64 Date									
65 Date									
66 Date									
67 Date									
68 Date									
69 Date									
70 Date									
71 Date									
72 Date									
73 Date									
74 Date									
75 Remarks									

FS-6500 61 (5-82)

WCF-Owned, Establish Master (Vehicle received and in service)

FS-6500-61 (5/82)

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Exhibit 3

Project-Owned, Establish Master File

USDA FOREST SERVICE									
FLEET EQUIPMENT AND AIRCRAFT									
(Accountability and Data Record - Ref. FSH 6509.11f)									
1 Action Code		1							
2 Current Status		2							
3 Agency	4 Region	5 Unit	6 Ownership Type	7 Property Type	8 Equipment No.	9 Document Type	10 Date		
11	1	1	06	04	3	155	0403	1	84228
Record ID No.	11 Subunit	12 WCF Activity	13 Class Code	14 Manufacturer Code	15 Year Model	16 Acquisition Code			
	03	000	906	336	78				
17 Model	B & S 801			18 GSA Size	19 SF - 02 Code	20 Transmission Type	21 Transmission Speeds		
	1/				0	1/	1/		
22 Rear Axle/Transfer Case	23 Drive	24 Number of Cylinders	25 Cubic Inch Displacement	26 Primary Fuel					
1/	1/	1	0010	1					
27 Credit Card No.		28 Gross Vehicle Weight Rating							
29 Vehicle Payload	30 Manufacturer's EPA Rating	31 Tire Size (Front)	32 Tire Size (Rear)						
	NA								
33 Description of Equipment									
SLIP ON 50 TO 100 GAL									
34 Purchase Order Number		35 GSA Contract Number							
1/		1/							
36 Date Received		37 Odometer When Received							
78325		000							
38 Serial Number		39 License Number				40 Accessories			
06040500147									
41 Capitalized Value		42 Residual Value							
373.00		000							
43 Accumulated Depreciation		44 Estimated Life (Years)		45 Remaining Months for Depreciation		46 Planned Year Replacement			
214.59		10		037		88			
47 New Status		48 Date of Transfer or Disposal		49 Proceeds from Sale of Equipment					
7									
TRANSFER EQUIPMENT MASTER FILE TO:									
50 Agency	51 Region	52 Unit	53 Subunit	54 WCF Activity	55 Ownership Type	56 Property Type	57 Equipment No. (New)		
11									
58 To									
59 Address									
60 Transferred									
(B) To									
64 Document Type	65	61 Office Address							
12									
72 Management Code	73 Budget Object	OCT	NOV	DEC	JAN	74 Date			
75 Remarks									
TO ESTABLISH MASTER FOR PROJECT SLIP-ON TANKER. PURCHASED IN 1978.									
1/ REQUIRED FOR CLASSES UNDER 400									

FS-6500 (1) (5) (12)

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Exhibit 4

Commercial Rentals, Establish Master File

USDA FOREST SERVICE									
FLEET EQUIPMENT AND AIRCRAFT									
(Accountability and Data Record - Ref. FSH 6509.11f)									
3. Agency		4. Region		5. Unit		6. Ownership Type		7. Property Type	
11		06		18		4		155	
8. Equipment No.		9. Document Type		10. Date					
0711		1		86105					
11. Subunit		12. WCF Activity		13. Class Code		14. Manufacturer Code		15. Year Model	
05		000		260		001		86	
16. Acquisition Code		17. Model		18. GSA Size		19. SF-82 Code		20. Transmission Type	
		BRONCO		1/		6		M	
21. Transmission Sprockets		22. Rear Axle/Transfer Case		23. Drive		24. Number of Cylinders		25. Cubic Inch Displacement	
4		1		4X4		8		302	
26. Primary Fuel		27. Credit Card No.		28. Gross Vehicle Weight Rating					
1		659918		5350					
29. Vehicle Payload		30. Manufacturers EPA Rating		31. Tire Size (Front)		32. Tire Size (Rear)			
		N/A							
33. Description of Equipment									
TRUCK UTILITY 4X4									
34. Purchase Order Number					35. GSA Contract Number				
36. Date Received					37. Odometer When Received				
86091					00315				
38. Serial Number					39. License Number				
1FMDU15F7DLA48250					A197787				
40. Accessories									
41. Capitalized Value					42. Residual Value				
000					000				
43. Accumulated Depreciation					44. Estimated Life (Years)				
000					2/ 01				
45. Remaining Months for Depreciation					46. Planned Year Replacement				
000					00				
47. New Status					48. Date of Transfer or Disposal				
49. Proceeds from Sale of Equipment									
7. TRANSFER EQUIPMENT MASTER FILE TO:									
50. Agency		51. Region		52. Unit		53. Subunit		54. WCF Activity	
11									
55. Ownership Type		56. Property Type		57. Equipment No. (New)					
58. Address									
75. Remarks									

FS-6500-61 (5/82)

Blocks completed in this sample are a minimum requirement for under class 400.

For classes 400 and over, blocks that do not apply may be left blank (except blocks 41 through 46).

- 1/ Block 18, GSA Size, must be completed if class is less than 100.
 2/ Block 44, always "1" or greater.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Exhibit 5

GSA Rentals, Establish Master File

USDA-FOREST SERVICE									
FLEET EQUIPMENT AND AIRCRAFT									
(Accountability and Data Record - Ref. FSH 6509.11f)									
1. Action Code		1							
2. Current Status		2							
3. Agency	4. Region	5. Unit	6. Ownership Type	7. Property Type	8. Equipment No.	9. Document Type	10. Date		
11	1	06	06	5	155	7455	186108		
11. Subunit	12. WCF Activity	13. Class Code	14. Manufacturer Code	15. Year Model	16. Acquisition Code				
1019	000	150	004	83					
17. Model	18. GSA Size	19. SF-82 Code	20. Transmission Type	21. Transmission Speeds					
CLUSTOM	150	5	M	04					
22. Rear Axle/Transfer Case	23. Drive	24. Number of Cylinders	25. Cubic Inch Displacement	26. Primary Fuel					
1	4X2	8	318	1					
27. Credit Card No.	28. Gross Vehicle Weight Rating								
	6050								
29. Vehicle Payload	30. Manufacturers EPA Rating	31. Tire Size (Front)	32. Tire Size (Rear)						
	NA								
33. Description of Equipment									
PICKUP 600 G.V.W.R.									
34. Purchase Order Number					35. GSA Contract Number				
36. Date Received					37. Odometer When Received				
86091					315				
38. Serial Number					39. License Number				
1FMDU15F7DLA48250					A197787				
40. Accessories									
41. Capitalized Value					42. Residual Value				
000					000				
43. Accumulated Depreciation					44. Estimated Life (Years)				
000					2				
45. Remaining Months for Depreciation					46. Planned Year Replacement				
000					00				
47. New Status					48. Date of Transfer or Disposal				
49. Proceeds from Sale of Equipment									
TRANSFER EQUIPMENT MASTER FILE TO:									
50. Agency	51. Region	52. Unit	53. Subunit	54. WCF Activity	55. Ownership Type	56. Property Type	57. Equipment No. (New)		
11									
58. Sold To									
59. Address									
60. Transferred									
61. Office Address									
62. Document Type									
12									
63. Management Code									
64. Budget Object									
OCT NOV DEC JAN FEB MAR									
65. Remarks									

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 6

EPA Ratings Guide
WCF Equipment Averages

Class Code	Description	EPA Rating
010	Sedan	25
011 JC	Sedan	22
020	Station Wagon	22
021 JC	Station Wagon	19
030	Bus, 20-30 Pass	8
034	Bus, over 30 Pass	8
036 JC	Bus, 40 Pass	7
039 JC	Bus, 20 Pass	7
140	Pickup, Compact, 4800 GVWR	23
142	Utility compact, 4x2	22
145	Van, Compact, Mini Type	19
150	Pickup, 4801 to 6399 GVWR	15
152 JC	Pickup, 4801 to 6399 GVWR	12
155	Carryall, 4800-8499 GVWR	14
160	Van, up to 6999 GVWR	14
165	Pickup, 6400-8499 GVWR	12
169	Truck w U/B, under 10,000 GVWR	11
173	Van, 7000 GVWR	11
174 JC	Van, 7000 GVWR	11
180	Pickup, 8500-12,500 GVWR	11
183	Truck w U/B, 10,000-15,999 GVWR	9
185	Carryall, 8500 and above GVWR	12
187	Pickup, 6 Pass	11
188	Truck, 6 Pass w U/B, 4x2	10

Use in block 30 "Manufacturer's EPA Rating" on form FS-6500-61, Fleet Equipment and Aircraft Accountability and Data Records, when preparing new equipment masters.

For whole numbers (1-9) do not enter a decimal point in block 30.

Preferred EPA rating is an average rating supplied by manufacturer. Use this table only if no EPA rating supplied.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 6

EPA Ratings Guide
WCF Equipment Averages

Class Code	Description	EPA Rating
189 JC	Pickup, 6 Pass 7000 GVWR	10
190	Truck, Refuse, under 16000 GVWR	8
192	Tanker 200 gal PTO 10-15999 GVWR	8
193 JC	Truck, 10,000 GVWR	7
195	Truck, State & Stock 10-15,999	9
196	Truck w/Tailgate, 10,000-15,999	9
199	Truck, Spec, under 15,999	9
240	Pickup, Compact, 4x4 up to 4,800	19
242	Utility, compact type	19
250	Pickup, 4x4, 4800 to 6399 GVWR	13
255	Utility, carryall & van 4800-8499	13
260	Truck, Utility, 4x4	13
265	Pickup, 4x4, 6400-8499 GVWR	10
269	Truck, service body, 10,000 GVWR	13
280	Pickup, 4x4, 8500 to 12,500 GVWR	9
283	Truck w U/B, 4x4, 10,000-12,500	8
285	Carryall, Vans, 4x4 over 8500	13
287	Pickup, 4x4, 6 Pass	9
288	Pickup w U/B, 4x4, 6 Pass	10
292	Tanker 200 gal PTO 4x4 10-15999	7
295	Truck, Stake, 10-15,999 GVWR	7
299 JC	Truck, Stake, 12,500-16,999	8
300	Truck, Stake, 16-24,999 GVWR	6
309	Truck, crew van over 16,000 GVWR	7
330	Truck, Stake, 17,000-20,499	5
360	Truck, Stake, 25,000-32,000	5
364	Truck, 6 Pass, 4x4, 20-32,000	4
367	Tanker, 500 gal PTO 22-32,000	.3

Use in block 30 "Manufacturer's EPA Rating" on form FS-6500-61, Fleet Equipment and Aircraft Accountability and Data Records, when preparing new equipment masters.

For whole numbers (1-9) do not enter a decimal point in block 30.

Preferred EPA rating is an average rating supplied by manufacturer. Use this table only if no EPA rating supplied.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 6

EPA Ratings Guide
WCF Equipment Averages

Class Code	Description	EPA Rating
372	Compactor, 13 Cu.Yd. over 16000	5
373	Tanker, 1,000-2,000 PTO	.2
377	Tanker, 1,000 PTO 26,500-32,000	.6
379 JC	Truck, Dump, 5 Cu.Yd. 25-32,000	.6
380	Truck, Dump, 5 Cu.Yd. 25-32,000	.3
381	Truck, Dump, 8 Cu.Yd. 48-63,000	.3
385	Truck, Crane, 4x2 16,000-34,000	6
386	Truck, Crane, 6x4 46,000-52,000	6
390	Truck, Hyd excavator	.5
394	Truck, Tractor, 6x4 45-80,000	.2
395	Tanker, 2500-4000 gal 45-52,000	.4
410	Tractor, Whl, W20-W40	.1
411 JC	Tractor, Wheel	.6
414	Tractor, Wheel 4X4 IW30-39	.6
440	Tractor, Whl, W45-W65	.6
444	Tractor, Whl, 4X4 IW40-59	.5
446	Tractor, Brushcutter Whl IW50	.5
450	Tractor, Whl, W70-110	.4
511	Tractor, Crawler, T2	.7
512 JC	Tractor, Crawler, T2	.7
521	Tractor, Crawler, T3	.2
523 JC	Tractor, Crawler, T3	.2
531	Tractor, Crawler, T4-5	.3
541	Tractor, Crawler, T6	.2
551	Tractor, Crawler, T7	.2
610	Grader all type I sizes	.3
611 JC	Grader all type I sizes	.5

Use in block 30 "Manufacturer's EPA Rating" on form FS-6500-61, Fleet Equipment and Aircraft Accountability and Data Records, when preparing new equipment masters.

For whole numbers (1-9) do not enter a decimal point in block 30.

Preferred EPA rating is an average rating supplied by manufacturer. Use this table only if no EPA rating supplied.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 6

EPA Ratings Guide
WCF Equipment Averages

Class Code	Description	EPA Rating
620	Grader all type II sizes	.3
630	Grader all type III sizes	.3
640	Grader all type IV & V sizes	.3
641	Grader, Motor, Size 6	.3
710	Loader, Backhoe, IW 30-55	.8
711 JC	Loader, Backhoe, IW 30-55	.8
715	Loader, Backhoe, IW 60-90	.5
732	Loader, 4x4, LW 1.75	.7
735	Loader 4x4 LW 1.75 ART under 2cu.	.3
739 JC	Loader 4x4 LW 1.75 ART under 2cu.	.3
740	Loader, 4x4, LW 2-4, ART	.3
761	Loader, Crawler	.2
762 JC	Loader, Crawler	.2
820 JC	Compressor	2
847	ATV, tracked	.4
860	Drill core	1
861	Drill, Motorized	.4
862	Drill, Core & Auger	.6
866	Drill, ATV, Core Auger	.6
905	Truck, Oil Dist, 750-1,000 gal	1
920	Chipper	.1
923	Hydro-Seeder	.2

Use in block 30 "Manufacturer's EPA Rating" on form FS-6500-61, Fleet Equipment and Aircraft Accountability and Data Records, when preparing new equipment masters.

For whole numbers (1-9) do not enter a decimal point in block 30.

Preferred EPA rating is an average rating supplied by manufacturer. Use this table only if no EPA rating supplied.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.12 - Changing, Updating, or Transferring Master File (Except Key Data). Below is a list of items that pertain to specific blocks on form FS-6500-61. Use these in conjunction with the parent text instructions. These items apply when an Equipment Master is being changed (except Key Data), updated, or transferred:

Definitions of Region 6 equipment holdover "categories" are included under this code.

General Instructions

<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
1-Action Code	2 (Update)
2-Current Status	<p>Leave blank unless changing to a new current status. The current status codes are:</p> <p>Ordered (not in service)</p> <p>Active (on hand, in service) 2</p> <p>*- Holdover equipment 3 -*</p> <p>Holding (reassignment or disposal) 5</p> <p>Transferred 7</p> <p>Sold or otherwise disposed of 8</p> <p>For Status 3, 5, 7, and 8, see special instructions below. See also Chapter 27 for status "8" information and instructions for releasing WCF-owned equipment to GSA for sale.</p>
41-43	<p>These are "add-on" dollar value fields and are not replacement fields. For example, any amounts shown in these fields are added on to whatever is already in the system.</p>
44-46	<p>If you update or change any of these blocks, there must be zero in blocks 41-43.</p>

Current Status 3 instructions. Category II and Category III equipment (see definitions which follow) will be placed in status 3 when active--when not in storage.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Current Status 5 instructions

Criteria for Placement of a Vehicle in Current Status 5, Holding - Current Status 5 is used primarily when a vehicle is either on the sale line or a holdover is placed in storage during the winter between two field seasons. FOR cannot be charged when a vehicle is in current status 5. Placing a vehicle in current status 5 for other than the above reasons requires approval from the Regional Office Equipment Group. A vehicle placed in current status 5 merely because there is no immediate need for it is automatically reassignable by Equipment Management to a location that does need it. So called "replacement rights" and return of the vehicle are not guaranteed for the losing Unit unless an agreed upon arrangement has been reached between the two Forests involved. This is necessary to ensure collection of 12 months of FOR for all non-holdovers, which is the basis upon which the rates are determined.

Forest will update masters to status 5-holding using the DG data entry program. The following entries are needed:

***** SCREEN 1 *****

FLEET EQUIPMENT AND AIRCRAFT
(Accountability and Data Record-Ref FSH6509.11f)

1) Action Code	2
2) Equipment Number	4382
3) Current Status	5
4) Agency	11
5) Region	06
6) Unit	15
7) Ownership Type	1
8) Property Type	155
9) Document Type	1
10) Date	89258

<u>Screen 1 Field No.</u>	<u>Explanation</u>
1) Action Code	2 (Update)
3) Current Status	5 (Holding)
2), 5) through 8)	Complete using key data currently in EMIS system.

Holdover categories. Release to GSA for sale Category I (sell anytime) equipment or Category III (sell in November) equipment as described in the following "Category" definitions. See section 27 for instructions for releasing equipment to GSA for sale. -*

Category I - Equipment to be sold anytime.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Category II - Replaced equipment that is to be kept in service for only one field season as a holdover. An example would be equipment in poor mechanical condition or equipment to be used for some one-time special need.

If a Category II vehicle is re-evaluated and good enough condition to run a second field season as a holdover, change to Category III. Request GSA to remove from sale. A change in categories such as this is contingent on whether or not GSA can be notified of the sale withdrawal before they actually list the vehicle for sale. If GSA cannot pull the vehicle from sale, the vehicle must be prepared for sale in November as a normal Category II vehicle. Withdrawals from GSA sale must be confirmed in writing to GSA Auburn and a copy to Fiscal-WCF.

Category III - Replaced equipment that will be kept (and used) two field seasons as a holdover. This equipment will be kept in service throughout the first field season as a holdover until about November and then placed in storage until about May. No FOR will be charged during the storage period. The replacement vehicle must be on hand in order to designate the replaced vehicle a holdover.

If a vehicle is capable of performing economically for two field seasons as a holdover, change the current status to "5" (Holding) at the end of the first field season.

After winter storage, change the current status block to "3" (Holdover equipment). FOR must also be established at this time for the duration of the expected utilization using the WCF data entry program. Check the latest EMIS-39 microfiche to determine if the FOR master has been established, then use action code "2" to update the FOR elements. If there is no FOR master established, then action code "1" must be used to set up the vehicles FOR master. See Ch. 32 for more information on FOR.

After the second holdover period, the equipment will be reported for sale at the end of the second field season. Each piece of equipment is limited to a maximum of two holdover periods and then must be sold.

Current Status 7 Instructions. FS-6500-61 is normally prepared by the losing unit that obtains a "received" signature from the gaining unit on the 61 and then processes the Accountability update. (See Exhibit 1.)

<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
1-Action Code	2-Update
2-Current Status	7-Transferred
3-10	Key data currently in EMIS data base -- and date (Block 10).

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
47-60	Information provided by the gaining Forest or Region.
48-Date of Transfer	Must not be a later date than Block 10 shows.
49-Proceeds from Sale	Always zero.
57-Equipment Number	Usually this is identical to the number in block 8 if WCF-owned. During a transfer of a project-owned vehicle, the gaining Forest may want a new equipment number. Inter-Regional transfers may require a new number to avoid duplication. Call RO FPS-WCF for a new number.
60-Transferred	<p>The Forest currently owning the equipment initiates the FS-6500-61, signs, and mails original to the receiving Forest where it is signed and a copy returned to the originating Forest. The originating Forest will then process the document.</p> <p>For inter-Regional transfers, the Region losing the vehicle must process the FS-6500-61 through their system. It cannot be processed by the receiving Region or it will reject.</p>

Current Status 8 instructions. Never completed by Forests for ownership type 1. Following are notes on entries in fields on data entry screens.

<u>Record 7 Field No.</u>	<u>Explanation</u>
1) New Status	Leave blank
2) Date of Disposal	Must not be later than current date field on Screen 1.
3) Proceeds from Sale	Always zero, except when updating the proceeds from sale of ownership type 3 (Project) vehicle.

Exhibit 1

SEE PAPER COPY

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.13 - Changing Key Data On Master File. The following list is intended to complement the direction in the parent text. These items apply when changing the key data (Blocks 3 through 9) of an Equipment Master:

<u>FS-6500-61 Block No.</u>	<u>Explanation</u>
1-Action Code	3-Delete
2-Current Status	Must always be 7. (This is a correction to the parent text.)
3 through 8	Must enter the numbers currently in the Equipment Master (even though some are incorrect).
10-Date	Current Date
47-New Status	Must be completed with the desired code.
48-Date of Transfer or Disposal	Same as block 10.
49-Proceeds from Sale	Must be zero.
50 through 57	Complete all blocks with correct information. Not valid with ownership types 4 and 5.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.14 - Deleting Erroneously Established Master File. Deletion of an Equipment Master can be done only if its current status is 1 and it shows no capitalized value or units of use. For Block 2, Current Status, always enter a 1. (This is a correction to the parent text). Blocks 3 through 8 must be completed with data currently in the Equipment Master.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.2 - For Property Other Than Fleet Equipment and Working Capital Fund Aircraft

- *- 25.21 - Establishing Master File. Follow instructions in the parent text for completing Form 6500-61a. The following is to be used in conjunction with the parent text:

Blocks 1 through 14 are required when establishing an Equipment Master whether current status 1 or 2 is used. Model (Block 15) is not required until property is actually received and changed to current status 2. Description of Property (Block 16) and Purchase Order No. (Block 17) are required when establishing the Equipment Master. Date received (Block 18) is required. Use date in Block 10 if unavailable. Serial Number (Block 19) must have "N/A" if actual number is not available. Residual Value (Block 21) must always be zero filled. Estimated Life (Block 22) and Remaining Months (Blocks 23) must be completed. Blocks 25 through 34 are invalid with action code 1. Remarks (Block 35) should be noted "Accumulated Depreciation 00." (Enter zero in Record 5, field 2 in DG data entry program.) Also note the capitalized value in remarks block. (Enter in Record 5, field 1.) Block 36 must be signed by an authorized person. It does not make any difference which side ("From" or "To") of Block 36 is signed. Refer to Exhibit 1 for an FS-6500-61a to establish a new master file.

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When assigning four-digit equipment numbers to WCF property, a numerical register will be kept by property type. Equipment numbers may be duplicated for different property types; that is, equipment No. 0001 could be used for a building and at the same time be used for a gasoline pump, since the property type portion of each 12-digit "key data" number is different. Equipment Numbers cannot be duplicated solely because the WCF activity is different, since activity is not part of the 12-digit "key data" number. Establish a master for WCF property only if acquisition cost or estimated value exceeds \$999.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 1

Establish Master File For Other Than Fleet Equipment and
WCF Aircraft

USDA - FOREST SERVICE										1. ACTION CODE	
WORKING CAPITAL FUND PROPERTY										1	
(Accountability and Data Record - Ref. FSH 6509.111)										2. CURRENT STATUS	
										2	
3. AGENCY	4. REGION	5. UNIT	6. OWNERSHIP TYPE	7. PROPERTY TYPE	8. EQUIPMENT NO.	9. DOCUMENT TYPE	10. DATE				
1,1	0,6	0,9		1	156	2,048	1	84160			
11. SUBUNIT	12. WCF ACTIVITY	13. CLASS CODE	14. YEAR MODEL	15. MODEL							
03	012	156	84	3,00-G							
16. DESCRIPTION OF PROPERTY					17. PURCHASE ORDER NUMBER						
HOBART ARC WELDER					H0-0562-4862						
18. DATE RECEIVED	19. SERIAL NUMBER		20. ACCESSORIES								
84201	81W521973										
21. RESIDUAL VALUE	22. ESTIMATED LIFE (Years)		23. REMAINING MONTHS FOR DEPRECIATION		24. PLANNED YEAR REPLACEMENT						
000	10		120		94						
25. NEW STATUS		26. DATE OF TRANSFER OR DISPOSAL									
27. AGENCY	28. REGION	29. UNIT	30. SUBUNIT	31. WCF ACTIVITY	32. OWNERSHIP TYPE	33. PROPERTY TYPE	34. EQUIPMENT NO.				
1,1											
35. REMARKS											
ACCU. DEPRECIATION \$0.00											
ACQ. COST \$3,721.00											
36. TRANSFERRED											
(A) FROM						(B) TO					
1. OFFICE ADDRESS						1. OFFICE ADDRESS					
						OLYMPIC NATIONAL FOREST					
2. SIGNATURE						2. SIGNATURE					
						B. BRITT					
3. TITLE						3. TITLE					
						SUPV. ACCTG. TECHN.					
4. DATE						4. DATE					
						7/20/84					
5. PREPARED BY (Signature)						5. PREPARED BY (Signature)					
6. DATE						6. DATE					

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.22 - Changing, Updating, or Transferring Master File. Use instructions in the parent text in conjunction with these instructions.

It is not possible to change or update Blocks 11 through 24 on the same document that transfers equipment to another Unit (using current status 7). The reason for this is that the data entry system limits us to entering only Blocks 1 through 10 and Blocks 25 through 34 when Block 2, Current Status, is 7 (transferred).

When transferring property to another Unit (use Action 2, Current Status 7), an accounting adjustment (AD-742) must be prepared to adjust the budget cost records. The capitalized value (156 for example) and accumulated depreciation (166 for example) must be transferred to the gaining Unit's accounting records. This adjustment is to be prepared by the losing Unit. The Capitalized Value and Accumulated Depreciation amounts being transferred must be obtained as of the latest update; that is, if a piece of property is being physically transferred in April, the dollar amount adjusted for both the Capitalized Value and Accumulated Depreciation is obtained from the March EMIS reports. Forms FS-6500-61a and AD-742 will be processed in April business. Use the structured management codes listed in Chapter 12.2 of the parent text for this adjustment. Do not use your Forest management codes.

The entries transferring the capitalized value will appear on both Units' EMIS-32 reports when processed, since the equipment number is not built into the project field of WCF structured management codes. However, no action is needed by either Unit to adjust (correct) the EMIS-32 report for these entries. Using the structured management codes on the AD-742 prevents the Equipment Master from being updated with a duplicated capitalized value. The purpose of the accounting adjustment is solely to adjust the accounting records (budget cost system) between Units. See Exhibit 1.

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When updating or changing an established Equipment Master, current status (Block 2) must be either 2, 5, or blank (blank if current status is not being changed).

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*-Exhibit 1

UNITED STATES DEPARTMENT OF AGRICULTURE TRANSFER AND ADJUSTMENT VOUCHER												
T/C 81E		DISBURSEMENTS					FUND CODE 88		UNIT NUMBER		VOUCHER NUMBER 11430	
ACCOUNTING CLASSIFICATION												
A 5	B 10	C 5	D 3	E 4	F 1	G 4	H 1	I 2	J 4	K 2	L 10	M 2
					9	0115	6		0230	TS-14	500:00	CR
					9	0115	6		0230	TS-06	500:00	
					9	0116	6		0230	TS-14	250:00	
					9	0116	6		0230	TS-06	250:00	CR
PREPARED BY L. PADDOCK									TOTAL ▶		- 0 -	
APPROVED BY M. CAVIN					DATE 4/15/86		AGENCY CODE 11		PHONE (Area Code and Number) 420-3465		FTS X	
REMARKS TO TRANSFER CAPITALIZED VALUE AND ACCUM. DEPRECIATION TO UNIT 06 (MT. HOOD) FOR AIR COMPRESSOR NO. 5406 TRANSFERRED IN APRIL. FORM 6500-61a PROCESSED IN APRIL.												
T/C												
COLLECTIONS												
ACCOUNTING CLASSIFICATION												
A 5	B 10	C 5	D 3	E 4	F 1	G 4	H 1	I 2	J 4	K 2	L 10	M 2
PREPARED BY									TOTAL ▶			
APPROVED BY					DATE		AGENCY CODE		PHONE (Area Code and Number)		FTS	
REMARKS												

FORM AD-742 (REV. 10/82)

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WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

25.23 - Changing Key Date on Master File. To change the key data (Blocks 4 through 8) on form FS-6500-61a (action code 3), current status 7 must be used in Block 2. (This is a correction to FSM 6509.11f which says no entry is necessary.) In addition, Blocks 25 (new status) and 26 (date of transfer) are required when using action code 3 (corrects FSM 6509.11f).

25.24 - Deleting Erroneously Established Master File. Deletions apply only to Equipment Masters with current status 1. Always enter 1 in Block 2, Current Status. (This corrects FSM 6509.11f parent text.)

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

26 - UPDATING FLEET EQUIPMENT/WORKING CAPITAL FUND MASTER FILE FROM BUDGET COST RECORDS. Units will correct each item monthly that appears on EMIS-32, Unmatched Budget Cost Records. The report is not cumulative; reject items appear only the month they are obligated as unpaid accruals or paid without previously being obligated. The only items that do not require corrective action are as follows:

1. Amounts (usually credits) that are corrections for a previous month's EMIS-32 report. These amounts will match exactly (with opposite signs) amounts appearing on a previous month's report and will be traceable via the Unit Transaction Register to a known correction voucher (AD-742).

2. Amounts (credits) that are the results of a disposed vehicle or miscellaneous property being written off due to the master file's current Status Code being changed to 8 (sold). The write-off is performed automatically by the system when current status is changed to 8. Refer to Chapter 27 for more information on the disposal of WCF property and equipment. Sold equipment and property appears on EMIS-32 with project 9999 and sub-Unit 97. However, not all items with project 9999 are necessarily sold equipment, so be sure to identify each item on the report before classifying it as an item that needs no correction.

3. Amounts that are the result of a transfer of WCF miscellaneous property between Forests. These items will appear as account 153 or 156 via form AD-742. Refer to Chapter 25.12 for more information on transfer of WCF property. *-*

The "Trans Code" column of EMIS-32 indicates whether a line item is an unpaid accrual (u) or a confirmed payment (c). Correct items whether they are coded c or u. Items coded u will show reversed on next month's EMIS-32 report as a code u. It will also show as a code c if paid that month. In this case, next month's report will show a debit-credit offset and no correction will be made. Exhibits 1 and 2 illustrate this. This is why the item needs to be corrected the month it first shows on EMIS-32, even if coded u, Unpaid Accrual.

For all expenditure accounts (all accounts except 400 series), use the direction in the parent text as it relates to WCF vehicles. For WCF property other than vehicles (property types 151, 152, 153, and 156), "dummy" equipment no. 9999 cannot be utilized to correct a charge that does not match an established FE/WCFMF. This is because there are no prestructured management codes available for WCF property that incorporate a four-digit equipment no. such as 94XXXX and 98XXXX. The structured management codes for WCF property asset accounts are not tied to equipment numbers as are the prestructured codes for fleet equipment asset accounts. Therefore, to correct an item that appears on EMIS-32 because an equipment master has not been established, *-structured management codes listed in Chapter 12 of the parent text *- must be used. See Exhibits 3 and 4 to this supplement for examples of corrections for WCF property items appearing on EMIS-32. -*

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Exhibit 1

RUN DATE	08/13/84	111600000270	U S D A NATIONAL FINANCE CENTER	EMISIK-32-0610	PAGE 1
ACCOUNTING CENTER	06		U.S. FOREST SERVICE		
UNIT NO	10				
STATE	ACCOUNT/	FUNCTION SUB	UNMATCHED BUDGET COST RECORDS - CURRENT MONTH ACTIVITY ONLY	MONTH ENDING JULY 31, 1984	
ACTIVITY	MAJOR/SUB UNIT	PROJECT	OBJECT TRANS AMOUNT	ACTIVITY BY UNIT	
			CLASS CODE		
0427 00	00011	166-00-97	0-0000-0-00 0230 C	1,189.67-	
0427 00	00011	611-00-97	0-5863-0-00 0230 C	1,075.02	
0427 00	00011	613-00-97	0-4524-0-00 2600 U	16.00	
0427 00	00011	613-00-97	0-5863-0-00 2600 U	48.00	
0427 00	00011	619-00-97	0-5863-0-00 0230 C	41.04	
0427 00	00021	167-00-97	0-1273-0-00 2640 C	43.42	
0427 00	00021	172-00-97	0-3636-0-00 3140 C	65.96	
UNIT TOTAL				29.86	

These are unpaid accruals in July
but should still be corrected as if
they were paid (cell c).

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

Exhibit 2

ACCOUNTING CENTER	1161345242600	U S D A NATIONAL FINANCE CENTER U.S. FOREST SERVICE	EMISIK-32-0610	PAGE
UNIT NO	10	WORKING CAPITAL FUND UNMATCHED BUDGET COST RECORDS - CURRENT MONTH ACTIVITY ONLY	MONTH ENDING AUGUST 31, 1984	
STATE	00	PROJECT	OBJECT CLASS	AMOUNT
ACTIVITY	00011	0-0000-0-01	2000	16.00 Payment
	00011	0-0000-0-01	2000	16.00- Reversal of last month's unpaid
	00011	0-0000-0-01	2000	48.00 Payment
	00011	0-0000-0-01	2000	48.00- Reversal of last month's unpaid
	00012	0-0000-0-01	3220	466.24
UNIT TOTAL				466.24

This report shows that the \$16.00 and \$48.00 items that first appeared on July's report (Exhibit 1) have not yet been corrected on AD-742. Form AD-742 still needs to be prepared so that the respective vehicle's master file can be updated with these maintenance costs.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*- Exhibit 3

UNIT NO	ACCOUNTING CENTER	1118499990230	U S D A NATIONAL FINANCE CENTER U.S. FOREST SERVICE	EMISIK-32-0609	PAGE
00	00011	184-00-97	0-9999-0-00 9230 C	2,388.90	
00	00011	184-00-97	0-0000-0-00 2600 U	5,334.99	
00	00011	612-00-97	0-2661-0-00 2600 C	16.32	
00	00011	612-00-97	0-2661-0-00 2600 U	15.32	
00	00011	619-00-97	0-3988-0-00 9230 C	64.68	
00	00012	184-00-07	0-2057-0-00 2600 U	2,306.06	
UNIT TOTAL				10,815.73	

* This reject is caused by initially using management code 901156 (structured) on the purchase order to buy the item. Structured code 901156 converts to 0000 in the project field which is not a valid equipment no. Hence, the Equipment Master for the item has not been updated. To update the Equipment Master, the Forest must establish a management code that converts to the accounting shown above, except use project 1600, which is the actual equipment no. assigned to the item being purchased. Form AD-742 must be processed using this management code as shown in Exhibit 6. To ^{initially} prevent this reject from occurring, the Forest should have used their own management code (not structured) on the purchase order itself.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*- Exhibit 4

UNITED STATES DEPARTMENT OF AGRICULTURE															
TRANSFER AND ADJUSTMENT VOUCHER															
T/C 81E	DISBURSEMENTS							FUND CODE TS	UNIT NUMBER 09	VOUCHER NUMBER 2400					
ACCOUNTING CLASSIFICATION								OBJECT CLASS	HOURS, FUND/UNIT CD., OR CONTRACT#	AMOUNT			BLANK OR CR		
A 5	B 10	C 5	D 3	E 4											
					000478	0230				5334.99					
					9:0156	0230				5334.99			CR		
PREPARED BY									TOTAL ▶						
APPROVED BY						DATE	AGENCY CODE	PHONE (Area Code and Number)	FTS	COMM.					
Authorized Signature						MM DD YY	11	XXX-XXXX	X						
REMARKS															
To update FE/WCFMF for rejected Budget Cost Record appearing on EMIS-32 for the month of Aug. 1984. New m/c (000478) established with project no. 1600, which is the actual equipment no. assigned.															
T/C	COLLECTIONS							FUND CODE	UNIT NUMBER	BILL NUMBER					
TRANS. CODE	ACCOUNTING CLASSIFICATION								OBJECT CLASS	FUND/ UNIT CODE	AMOUNT			BLANK OR CR	
-1	A 5	B 10	C 5	D 3	E 4										
	The debit side of this adjustment will update the master file for equipment no. 1600 in the capitalized value block. The credit side will reject on September's EMIS-32 reject of \$5334.99.														
PREPARED BY									TOTAL ▶						
APPROVED BY						DATE	AGENCY CODE	PHONE (Area Code and Number)	FTS	COMM.					
REMARKS															

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

27 - DISPOSAL OF WCF EQUIPMENT AND PROPERTY

Current status 8 instructions. The Regional Office, Fiscal and Public Safety, will change WCF-owned fleet equipment to current status 8 (sold or otherwise disposed of) when sale proceeds have been received from GSA.

Releasing WCF-owned equipment to the General Services Administration (GSA) for sale. Complete a description of each piece of equipment to sold (see Exhibit 1). Most information will be on the EMIS-39. Do not use EMIS codes for the manufacturer or fuel type--write out. Confirm the serial number by physically checking the equipment. Describe the condition of the equipment including any repairs needed.

Mail original description to GSA, Personal Property Services, GSA Center 9-FBP-10S, Auburn, Washington 97470, along with ending odometer mileage statement (not required for vehicle classes over 399) and the SF-126, Report of Personal Property for Sale, signed by the National Forest Property Management Officer. Multiple pieces of equipment can be listed on the SF-126. Send a copy of the SF-126 to the Regional Office, Fiscal & Public Safety, Attention: Working Capital Fund.

GSA will list vehicles in the next sales catalog. (Sales are held throughout the year.) Ideally, if you wish to sell equipment in November or December, GSA should receive the paperwork by the first week in September. Unit Fleet Managers should inquire with GSA if a vehicle does not appear in a sales catalog within a reasonable period of time. If, for some reason, GSA has not received the sale information on a vehicle, the above process must be repeated.

Preparing SF-126, Report of Personal Property for Sale, for Vehicles to Be Sold. See Exhibit 2 for a sample completed SF-126. Complete the blocks as follows:

<u>SF-126 Block No.</u>	<u>Explanation</u>
1	National Forest name and mailing address.
2	Report number: This number is composed of the Supervisor's Office 6-digit FEDSTRIP identification number (the same number used on purchase orders) and a 4-digit Julian date (YDDD). It must be used on only one SF-126. If you have equipment being submitted for sale from more than one location (block 7, Property Located at), prepare a separate SF-126 for each location. All Julian dates of the year are valid including Saturdays and Sundays.
3	Date prepared.
4	May be blank.

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

<u>SF-126 Block No.</u>	<u>Explanation</u>
5	Total acquisition cost. Total of capitalized values from block 16.g.
6	Public may inspect property by contacting. Name and phone number of fleet manager or other custodian.
7	Property located at. Street address for vehicle inspection site.
8	TO General Services Administration, Region 10 Personal Property Services GSA Center 9-FBP-10-S Auburn, WA 98001
9.a.	Activity will load for purchaser. No.
10	Property is Exchange/Sale. Yes.
11	Property is Reimbursable. Yes.
12	Send executed Sales Documents to: National Forest name and mailing address.
13	Deposit proceeds to. 12X4605. For Job Corps, use currently applicable symbol.
14	Station deposit symbol or station account number. 12-40-0001
15	Name and title of signor. To be signed by National Forest Property Management Officer.
16a	Item No. Use 4-digit equipment number.
16b	Blank
16c	"Vehicle Sales (Sealed Bid) See equipment descriptions enclosed. NOTE: Send 25 copies of Sales Catalog to Block #12.
16d	Unit. Vehicle.
16e	Number of units. 1
16f	Blank
16g	Total. Capitalized value of vehicle.

*-Exhibit 1

DESCRIPTION OF EQUIPMENT TO BE SOLD

DATE _____

VEHICLE # _____

AGENCY 11 REGION 06 FOREST _____

MANUFACTURER _____ YEAR _____

[illegible]

TRANS SPEEDS REAR AXLE TRANSFER CASE

DRIVE	# CYLINDERS
-------	-------------

FUEL	GVW
------	-----

DESCRIPTION OF EQUIPMENT

CONDITION OF EQUIPMENT

[illegible]

ACCESSORIES	CAPITALIZED VALUE
-------------	-------------------

LOCATION OF EQUIPMENT

[illegible]

Exhibit 2

SEE PAPER COPY

WORKING CAPITAL FUND ACCOUNTING OPERATIONS HANDBOOK

*- Exhibit 2

Sample SF-126, Report of Personal Property for Sale

REPORT OF PERSONAL PROPERTY FOR SALE				PAGE 1	OF 1
1. FROM (NAME, ADDRESS AND ZIP CODE OF OWNING AGENCY) UMPQUA NATIONAL FOREST P.O. BOX 1008 ROSEBURG, OR 97470		2. REPORT NO. 1204T19258	3. DATE 09-15-89		
6. PUBLIC MAY INSPECT PROPERTY BY CONTACTING (NAME, ADDRESS, ZIP CODE AND TELEPHONE NO.) LARRY DURK (503) 672-6601		4. FSC GROUP	5. TOTAL ACQUISITION COST 11,853		
8. TO General Services Administration PERSONAL PROPERTY SERVICES GSA CENTER 9-FBP-10S AUBURN, WA 98001		7. PROPERTY LOCATED AT UMPQUA NF/SHOP 2691 DIAMOND LAKE BLVD. ROSEBURG, OR 97470			
12. SEND EXECUTED SALES DOCUMENTS TO (NAME, ADDRESS AND ZIP CODE) UMPQUA NATIONAL FOREST P.O. BOX 1008 ROSEBURG, OR 97470		9. LOADING BY GOV'T a. ACTIVITY WILL LOAD FOR PURCHASER <input type="checkbox"/> (1) YES <input checked="" type="checkbox"/> (2) NO b. EXTENT (IF CHECKED "YES")			
15. UTILIZATION AND DONATION SCREENING REQUIREMENTS COMPLETED. PROPERTY IS AVAILABLE FOR SALE		10. PROPERTY IS EXCHANGE/SALE <input checked="" type="checkbox"/> a. YES <input type="checkbox"/> b. NO		11. PROPERTY IS REIMBURSABLE <input checked="" type="checkbox"/> a. YES <input type="checkbox"/> b. NO	
13. DEPOSIT PROCEEDS TO (APPROPRIATE FUND SYMBOL AND TITLE) 12X4605		14. STATION DEPOSIT SYMBOL OR STATION ACCOUNT NUMBER 12-40-0001			
16. PROPERTY LIST (USE CONTINUATION SHEET, IF NECESSARY)		BY (SIGNATURE AND TITLE)			
ITEM NO. (a)	ITEM NO. ASSIGNED BY GSA (b)	COMMERCIAL DESCRIPTION AND CONDITION (c)	UNIT (d)	NUMBER OF UNITS (e)	ACQUISITION COST PER UNIT (f) TOTAL (g)
0496		VEHICLE SALE (SEALED BID) See equipment descriptions enclosed.	VEHICLE	1	5,684
4382			VEHICLE	1	6,169
NOTE: SEND 25 COPIES OF SALES CATALOG TO BLOCK 12.					
17. RECEIPT OF PROPERTY AT GSA SALES SITE OR CENTER ACKNOWLEDGED SIGNATURE AND TITLE			18. RECEIPT OF REPORT IS HEREBY ACKNOWLEDGED SIGNATURE AND TITLE		
DATE			DATE		
FOR GSA INTERNAL USE ONLY					
19. SALE NO.		20. TYPE OF SALE		21. INSPECTION DATES	
22. BID OPENING DATE AND TIME					
126-103					
STANDARD FORM 126 (REV. 7-78) Prescribed by GSA, FEDERAL ACQUISITION REGULATION					